



Office of the
AUDITOR-GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 205-HRM-I/CISA/Vol-II/C/KW-I/ 57

Dated: 24 .04.2024

To,

1. The Controller General of Accounts, Islamabad
2. The Military Accountant General, Rawalpindi
3. Member Finance, Pakistan Railways, Islamabad
4. The Rector, Pakistan Audit & Accounts Academy, Lahore
5. All Deputy Auditors General, Islamabad/Karachi/Lahore/Peshawar
6. All Directors General, Islamabad/ Karachi/ Lahore/ Peshawar/ Quetta, Muzaffarabad/ Gilgit

Subject: REIMBURSEMENT OF EXPENSES TO PURSUE CISA, CIA AND ACCA

The Department of the Auditor General of Pakistan (DAGP) is striving for capacity building of its human resources in line with Goal 4 of the Strategic Plan 2023-26: "Capacity Building". Auditor-General of Pakistan has therefore been pleased to approve the reimbursement of following expenses to pursue Certification in Information System Auditing (CISA), USA; Certification in Internal Auditing (CIA), USA and qualification of Association of Chartered Certified Accountants (ACCA), UK:

- a. Application/Registration/Admission Fee
 - b. Tuition Fee
 - c. Study Material Cost (except for CIA as PAAA has procured the study material)
 - d. Examination Fee
 - e. Student Subscription (only for ACCA and upto 4 years)
2. It is clarified that these costs will be reimbursed only once, and only after passing the whole exam or a part, as the case may be.
 3. Prior permission from head of the department/competent authority is necessary for the employees before enrolling in any of the aforementioned.
 4. These Certifications shall be pursued only within Pakistan.
 5. The heads of field audit and accounts offices are authorized for sanctioning the reimbursement claims, meeting the condition at Para. 2 ante, upon submission of original

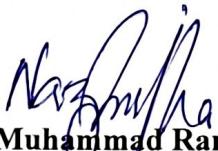
payment vouchers or authenticated online payment proof, under the following Object Heads of Accounts for which separate budgetary provision may be acquired:

- A03 OPERATING EXPENSES
- A039 GENERAL
- A03936 FOREIGN/INLAND TRAINING COURSE FEE.

6. If the fees etc were paid in foreign currency, reimbursement shall be made only in Pak. Rupees equivalent to official exchange rate (website of State Bank of Pakistan) of the transaction date/fee payment date.

7. Bank charges, international transaction charges, withholding tax etc shall not be reimbursed.

8. In case of any anomaly, it may be referred to HRM Wing, AGP HQ for clarification.


(Nazar Muhammad Ranjha)
Director General (HRM)
Ph: 051-9224042

Copy for information to:

1. Additional Auditor General (Ops), Local
2. Additional Auditor General (HQ), Local